

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Financial Report

Year Ended June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **DEC 21 2011**

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
 BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	5
Statement of activities	6
 FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	9
Reconciliation of the governmental fund balance sheet to the statement of net assets	10
Statement of revenues, expenditures, and changes in fund balances - governmental funds	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of the governmental funds to the statement of activities	12
Statement of fiduciary net assets	13
Notes to basic financial statements	14-32
 REQUIRED SUPPLEMENTARY INFORMATION	
General Fund:	
Budgetary comparison schedule	34
Schedule of funding progress	35
 OTHER SUPPLEMENTARY INFORMATION	
Comparative statement of net assets	37
General Fund:	
Comparative balance sheet	38
Budgetary comparison schedule - revenues, expenditures, and changes in fund balance - compared to actual for prior year	39
Budgetary comparison schedule - expenditures - compared to actual for prior year	40
Agency Funds:	
Combining balance sheet	42
Combining statement of changes in assets and liabilities	43
Affidavit - Tax Collector Fund	44
 INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	46-47
Summary schedule of current and prior year audit findings and corrective action plan and corrective action plan	48

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Nixon, CPA*

Tynes E. Nixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Guidry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Clossio, CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd. Lafayette, LA 70508 Phone (337) 232-4141 Fax (337) 232-8660	450 East Main Street New Iberia, LA 70560 Phone (337) 367-9204 Fax (337) 367-9208
---	--

113 East Bridge St. Breaux Bridge, LA 70517 Phone (337) 332-4020 Fax (337) 332-2867	200 South Main Street Abbeville, LA 70510 Phone (337) 893-7944 Fax (337) 893-7948
--	--

1234 David Dr. Ste 203 Morgan City, LA 70380 Phone (985) 384-2020 Fax (985) 384-3020	1013 Main Street Franklin, LA 70538 Phone (337) 828-0272 Fax (337) 828-0290
---	--

408 West Cotton Street Ville Platte, LA 70586 Phone (337) 363-2792 Fax (337) 363-3049	133 East Waddil St. Marksville LA 71351 Phone (318) 253-9252 Fax (318) 253-8681
--	--

332 West Sixth Avenue Oberlin, LA 70655 Phone (337) 639-4737 Fax (337) 639-4568	621 Main Street Pineville, LA 71360 Phone (318) 442-4421 Fax (318) 442-8833
--	--

WEB SITE
WWW.KCSRPCAS.COM

INDEPENDENT AUDITORS' REPORT

The Honorable Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2011, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff as of June 30, 2011, and the respective changes in financial position thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2011, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the required supplementary information on pages 34 and 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken in a whole. The prior year comparative information on the required supplementary information has been derived from the St. Landry Parish Sheriff's 2010 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The Sheriff has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish Sheriff's financial statements as a whole. The other supplementary information on pages 37 through 44 is presented for purposes of additional analysis and are not required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The prior year comparative information on the other supplementary information has been derived from the St. Landry Parish Sheriff's 2010 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
November 21, 2011

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Net Assets
June 30, 2011

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$4,031,964
Due from other governmental units	196,665
Prepaid expenditures	41,478
Other	<u>500</u>
Total current assets	4,270,607
Noncurrent assets:	
Capital assets, net	<u>1,939,032</u>
 TOTAL ASSETS	 <u>6,209,639</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	395,954
Due to others	100
Health insurance claims payable	<u>2,622</u>
Total current liabilities	398,676
Noncurrent liabilities:	
Due in more than one year	<u>5,210,020</u>
 TOTAL LIABILITIES	 <u>5,608,696</u>
NET ASSETS	
Invested in capital assets	1,939,032
Unrestricted (deficit)	<u>(1,338,089)</u>
 TOTAL NET ASSETS	 <u>\$ 600,943</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Activities
Year Ended June 30, 2011

Functions/Programs	Program Revenues			Net (Expense) Revenue And Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Public safety:				
Police	<u>\$16,036,865</u>	<u>\$2,298,604</u>	<u>\$ 121,994</u>	<u>\$ 277,530</u>
				<u>\$ (13,338,737)</u>
Taxes:				
Property taxes, levied for general purposes				2,137,421
Sales taxes				7,810,367
Grants and contributions not restricted to specific programs:				
State sources				1,365,469
Interest and investment earnings				52,826
Miscellaneous				<u>379,789</u>
Total general revenues				<u>11,745,872</u>
Change in net assets				(1,592,865)
Net assets - July 1, 2010				<u>2,193,808</u>
Net assets - June 30, 2011				<u>\$ 600,943</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUNDS DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Fund

Contraband Fund-

The Contraband Fund is utilized to record the receipt and disbursement of contraband received.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Balance Sheet - Governmental Funds
June 30, 2011

	General Fund	Contraband Fund	Total
ASSETS			
Cash and interest-bearing deposits	\$3,982,804	\$ 49,160	\$4,031,964
Receivables -			
Due from other governmental units	194,010	2,655	196,665
Prepaid expenditures	41,478	-	41,478
Other	500	-	500
Total assets	<u>\$4,218,792</u>	<u>\$ 51,815</u>	<u>\$4,270,607</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 124,525	\$ -	\$ 124,525
Group health insurance claims payable	2,622	-	2,622
Accrued liabilities	271,429	-	271,429
Due to others	100	-	100
Total liabilities	<u>398,676</u>	<u>-</u>	<u>398,676</u>
Fund balances:			
Nonspendable (prepaid expenditures)	41,478	-	41,478
Assigned for construction	1,000,000	-	1,000,000
Unassigned -			
General Fund	2,778,638	-	2,778,638
Special Revenue Fund	-	51,815	51,815
Total fund balances	<u>3,820,116</u>	<u>51,815</u>	<u>3,871,931</u>
Total liabilities and fund balances	<u>\$4,218,792</u>	<u>\$ 51,815</u>	<u>\$4,270,607</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2011

Total fund balance for governmental funds at June 30, 2011			\$3,871,931
Total net assets reported for governmental activities in the statement of net assets is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Land		\$ 98,500	
Buildings, net of \$176,940 accumulated depreciation		417,997	
Vehicles, net of \$1,330,193 accumulated depreciation		1,075,952	
Equipment, net of \$1,440,838 accumulated depreciation		<u>346,583</u>	1,939,032
Long-term liabilities at June 30, 2011:			
Compensated absences payable		(463,208)	
Other claims payable		(550,000)	
Net OPEB obligation		<u>(4,196,812)</u>	<u>(5,210,020)</u>
Net assets at June 30, 2011			<u>\$ 600,943</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2011

	General Fund	Contraband Fund	Total
Revenues:			
Taxes -			
Ad valorem taxes	\$ 2,137,421	\$ -	\$ 2,137,421
Sales taxes	7,810,367	-	7,810,367
Intergovernmental revenues -			
Federal grants	358,547	-	358,547
State grants	40,976	-	40,976
State grants - state revenue sharing (net)	269,805	-	269,805
State supplemental pay	600,806	-	600,806
Video poker commissions	494,858	-	494,858
Fees charges and commissions for services -			
Civil and criminal fees	1,322,446	-	1,322,446
Special duty detail	327,916	-	327,916
Feeding, keeping, and transporting prisoners	648,243	-	648,243
Interest income	52,018	808	52,826
Sale of equipment	21,775	-	21,775
Miscellaneous	351,649	15,880	367,529
Total revenues	<u>14,436,827</u>	<u>16,688</u>	<u>14,453,515</u>
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	9,315,088	-	9,315,088
Operating services	2,299,780	-	2,299,780
Operations and maintenance	2,156,651	26,905	2,183,556
Travel and other charges	28,237	-	28,237
Capital outlay	472,734	-	472,734
Total expenditures	<u>14,272,490</u>	<u>26,905</u>	<u>14,299,395</u>
Net change in fund balances	164,337	(10,217)	154,120
Fund balances, beginning (as restated)	<u>3,655,779</u>	<u>62,032</u>	<u>3,717,811</u>
Fund balances, ending	<u>\$ 3,820,116</u>	<u>\$ 51,815</u>	<u>\$ 3,871,931</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
Year Ended June 30, 2011

Total net changes in fund balances for the year ended June 30, 2010 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 154,120
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 472,734	
Depreciation expense for the year ended June 30, 2011	(548,400)	
Proceeds from sales of assets	(21,775)	
Current period dispositions of capital assets, net of accumulated depreciation	<u>(29,369)</u>	(126,810)
Less: Excess of compensated absences earned over compensated absences used		(25,773)
Less: Items not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure:		
Increase in net OPEB obligation at June 30, 2011	(1,544,402)	
Increase in estimated liability for other claims	<u>(50,000)</u>	<u>(1,594,402)</u>
Total changes in net assets for the year ended June 30, 2011 per Statement of Activities		<u>\$ (1,592,865)</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Fiduciary Net Assets
June 30, 2011

	<u>Agency Funds</u>
ASSETS	
Cash and interest-bearing deposits	<u>\$2,164,975</u>
LIABILITIES	
Liabilities:	
Due to other taxing bodies	\$2,141,802
Due to inmates	<u>23,173</u>
Total liabilities	<u>\$2,164,975</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the St. Landry Parish Sheriff (Sheriff) conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council (government) as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish School District, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the St. Landry Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The General Fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Funds –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy.

Special Revenue Fund – Contraband Fund. This fund is used to account for the receipt and disbursement of contraband received.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of sheriff operations.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, generally become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

D. Budgets

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

F. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

G. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 2011.

H. Prepaid Expenditures

Payments made for software maintenance contracts and for health and workmen's compensation insurance that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

I. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40 years
Improvements other than buildings	10-15 years
Vehicles	5 years
Office furniture	5-10 years
Equipment	5-10 years

J. Compensated Absences

Employees of the St. Landry Parish Sheriff earn from 12 to 15 days of annual leave each year, depending on their length of service. Sick leave is earned at the rate of 1 day for each month worked. Accrued sick leave is not limited and not payable upon termination. Only 48 hours of annual leave can be carried forward from one year to the next, and it is paid at retirement or termination. Compensatory time is not limited and is paid upon retirement or termination. At June 30, 2011, employees of the Sheriff have accumulated and vested \$463,208 of compensated absence benefits, which is recorded as a liability in the Statement of Net Assets. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulating rights to receive sick pay benefits at June 30, 2011.

K. Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff has adopted GASB Statement 54 for the year ended June 30, 2011. As such, fund balance of the governmental fund is classified as follows:

- a. Nonspendable – amounts that cannot be spent either because that are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in its commitment or assignment actions.

In accordance with GASB Statement 54, beginning fund balance for the governmental fund has been restated as of June 30, 2010.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

L. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2011, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$6,196,939, as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ 521,997	\$ 54,574	\$ 576,571
Interest-bearing deposits	<u>3,509,967</u>	<u>2,110,401</u>	<u>5,620,368</u>
Total	<u>\$ 4,031,964</u>	<u>\$2,164,975</u>	<u>\$6,196,939</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Sheriff or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2011, are secured as follows:

Bank balances	<u>\$6,464,422</u>
Federal deposit insurance	2,626,136
Pledged securities (category 3)	<u>3,838,286</u>
Total	<u>\$6,464,422</u>

Pledged securities in the amount of \$3,838,286 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand. The Sheriff does not have a policy for custodial credit risk.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in November and are actually billed to taxpayers by the Sheriff in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of St. Landry Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. During the month of November 2010, tax notices were distributed for the 2010 tax year. Law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 4.18 mills on property with approximate net assessed valuations (after homestead exemption) totaling \$49,566,030.

Total law enforcement taxes levied during the fiscal year ended June 30, 2011 were \$2,071,860.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2011 consist of the following:

St. Landry Parish and others for	
prisoner maintenance, fees, and other charges	\$ 172,215
State of Louisiana and federal agencies for grants	21,795
District Attorney - 16th Judicial District	<u>2,655</u>
Total	<u>\$ 196,665</u>

(5) Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	<u>Balance</u> <u>6/30/2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2011</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 98,500	\$ -	\$ -	\$ 98,500
Other capital assets:				
Buildings	594,937	-	-	594,937
Vehicles	2,340,679	284,016	218,550	2,406,145
Equipment	<u>1,604,368</u>	<u>188,718</u>	<u>5,665</u>	<u>1,787,421</u>
Total	<u>4,638,484</u>	<u>472,734</u>	<u>224,215</u>	<u>4,887,003</u>
Less: accumulated depreciation				
Buildings	150,917	26,023	-	176,940
Vehicles	1,091,211	406,436	167,454	1,330,193
Equipment	<u>1,330,514</u>	<u>115,941</u>	<u>5,617</u>	<u>1,440,838</u>
Total	<u>2,572,642</u>	<u>548,400</u>	<u>173,071</u>	<u>2,947,971</u>
Net capital assets	<u>\$2,065,842</u>	<u>\$ (75,666)</u>	<u>\$ 51,144</u>	<u>\$1,939,032</u>

Depreciation expense in the amount of \$548,400 was charged to public safety.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables consisted of the following at June 30, 2011:

Accounts	\$ 124,525
Pension	215,373
Payroll withholdings	56,056
Total	<u>\$ 395,954</u>

(7) Changes in General Long-Term Liabilities

During the year ended June 30, 2011, the following changes occurred in long-term liabilities transactions and balances:

	Balance 7/1/2010	Additions	Reductions	Balance 6/30/2011
Compensated absences	\$ 437,435	\$ 583,436	\$ 557,663	\$ 463,208
Other claims	500,000	50,000	-	550,000
Net OPEB obligation	<u>2,652,410</u>	<u>1,730,275</u>	<u>185,873</u>	<u>4,196,812</u>
	<u>\$3,589,845</u>	<u>\$2,363,711</u>	<u>\$ 743,536</u>	<u>\$5,210,020</u>

(8) Post Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2009, the Sheriff began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the Sheriff's future cash flows. Because the Sheriff is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

Plan Description: In accordance with the St. Landry Parish Sheriff's Department Group Health Plan established in May 2004, the Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The plan is a single-employer defined benefit health care plan administered by the Sheriff. The Sheriff has the authority to establish and amend the benefit provisions of the plan. The plan does not issue a publicly available financial report.

Funding Policy: The Sheriff pays 100 percent of the monthly premiums for these benefits for retirees and similar benefits for active employees. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Annual OPEB Cost: The Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The Sheriff utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the Sheriff's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Sheriff's net OPEB obligation:

Annual required contribution	\$ 1,760,887
Interest on net OPEB obligation	128,567
Adjustment to annual required contribution	<u>(159,179)</u>
Annual OPEB cost (expense)	1,730,275
Contributions made	<u>(185,873)</u>
Increase in net OPEB obligation	1,544,402
Net OPEB obligation - beginning of year	<u>2,652,410</u>
Net OPEB obligation - end of year	<u>\$4,196,812</u>

The Sheriff's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of 2009, 2010, and 2011 follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2009	\$ 1,667,309	9.55%	\$ 1,508,158
6/30/2010	\$ 1,640,418	30.25%	\$ 2,652,410
6/30/2011	\$ 1,730,275	10.74%	\$ 4,196,812

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2011, was as follows:

Actuarial accrued liability (AAL)	\$9,735,139
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$9,735,139</u>
Funded ratio (actuarial value of plan assets/AAL)	0%

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the Sheriff's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because GASB Statement 45 requires an actuarial valuation at least biennially for plans with total participants of more than 200, the schedule of funding progress presents two actuarial valuations since July 1, 2008. In future years, required trend data will be presented.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation the unit credit actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 4.0% per annum, compounded annually.
2. Withdrawal rates - (Rates are the same for both male and female.)

<u>Service</u>	<u>Rate</u>
< 1	26.0%
1	17.0%
2	13.0%
3	12.0%
4	10.0%
5	8.0%
6	7.0%
7	7.0%
8	6.0%
9-12	4.0%
13-18	2.5%
19 +	1.5%

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

3. Disability rates - (Rates are the same for both male and female.)

<u>Age</u>	<u>Rate</u>
18-34	0.03%
35	0.03%
36	0.04%
37	0.04%
38	0.05%
39	0.05%
40	0.06%
41	0.07%
42	0.08%
43	0.09%
44	0.10%
45	0.11%
46	0.13%
47	0.15%
48	0.17%
49	0.19%
50	0.21%
51	0.24%
52	0.28%
53	0.31%
54	0.36%
55	0.40%
56	0.46%
57	0.52%
58	0.59%
59	0.67%
60-65	0.98%

4. Retirement rates- (Rates are the same for both male and female.)

<u>Age</u>	<u>Rate</u>
46-49	16.0%
50-54	7.0%
55-64	16.0%
65	26.0%

5. 100% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

6. 50% of members electing coverage are assumed to also elect coverage for a spouse. Females are assumed to be three years younger than males, for active employees.

7. Medical premiums

Fully Insured Medical Premiums

	PPO	
	Retiree Only	Retiree and Spouse
Pre-65	\$ 6,802.44	\$ 14,005.20
Post-65	\$ 6,802.44	\$ 14,005.20

8. Medical Inflation

Year	Trend
2010	6.7%
2011	6.6%
2012	6.3%
2013-2015	6.1%
2016-2020	6.0%
2021-2025	5.9%
2026-2032	5.8%
2030-2032	5.7%
2035	5.6%
2036-2037	5.5%
2038-2039	5.4%
2040-2042	5.3%
2043-2047	5.2%
2048-2053	5.1%
2054-2062	5.0%
2063-2076	4.9%
2077	4.8%
2078	4.6%
2079-2085	4.5%
2086 +	4.4%

9. 100% of active employees will elect life insurance upon retirement.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Pension Plan

Plan Description. Substantially all employees of the Sheriff are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. Benefits are established or amended by state statute.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71220 or by calling (318) 362-3191.

Funding Policy. Plan members are required to contribute 10% of their annual covered salary and the St. Landry Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11% of annual covered payroll. The contribution requirements of plan members and the St. Landry Parish Sheriff are established and may be amended by state statute. The St. Landry Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2011, 2010, and 2009 were \$930,137, \$782,885, and \$794,014, respectively.

The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judges' secretaries. The contributions for the years ended June 30, 2011, 2010, and 2009 were \$2,552, \$2,268, and \$2,025, respectively.

(10) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2011, include \$1,251,858 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(11) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's offices are located in the parish courthouse and/or other buildings owned by the St. Landry Parish Government. The cost of maintaining the parish courthouse and jail, as required by statute, is paid by the St. Landry Parish Government. These expenditures are not included in the accompanying financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Balance 6/30/2010	Additions	Reductions	Balance 6/30/2011
Agency Funds:				
Sheriff's Fund	\$ 53,784	\$ 1,850,036	\$ 1,853,801	\$ 50,019
Bond Fund	752,414	3,718,747	3,801,391	669,770
Tax Collector Fund	1,321,003	29,832,601	29,798,922	1,354,682
License Fund	13,973	511,509	485,752	39,730
Prisoners' Money Fund	20,514	74,854	70,990	24,378
Drug Seizure Fund	27,283	67,094	67,981	26,396
Subpoena Witness Fund	-	4,700	4,700	-
Total	<u>\$2,188,971</u>	<u>\$36,059,541</u>	<u>\$36,083,537</u>	<u>\$2,164,975</u>

(13) Litigation and Claims

At June 30, 2011, the Sheriff is involved in several lawsuits claiming damages. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims and automobile accident claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the Governmental Accounting Standards Board. The Sheriff is involved in two lawsuits that are classified as "probable". Although these claims are not covered by the Sheriff's liability insurance, it is estimated that any unfavorable outcome to the Sheriff should not exceed \$550,000, which is accrued in the government-wide financial statements. The Sheriff is involved in several lawsuits that are classified as "reasonably possible"; it is estimated that any unfavorable outcome to the Sheriff resulting from these lawsuits should not exceed \$200,000. It is the opinion of legal counsel that all remaining lawsuits would not create a material liability to the Sheriff in excess of insurance coverage.

(14) Risk Management

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(15) Assigned Fund Balance

At June 30, 2011, fund balance in the amount of \$1,000,000 was assigned for the purpose of constructing and/or acquiring a training facility.

(16) Ex-officio Tax Collector

The amount of cash on hand at year end was \$1,354,682. The unsettled balances of the Tax Collector Fund at June 30, 2011 consist of the following:

Collection of current and prior year taxes, not settled	\$ 84,064
Refunds and redemptions	18,759
Protest taxes	<u>1,251,858</u>
Total	<u>\$1,354,682</u>

The amount of taxes collected for the current year by taxing authority was as follows:

Bobby Guidroz, Sheriff	\$ 2,024,655
St. Landry Parish School Board	9,798,746
St. Landry Parish Government	3,215,502
St. Landry Parish Assessor	983,265
Gravity Drainage Districts	1,531,495
Public Works Commission	2,687,515
Fire Districts	5,998,174
Forestry Tax	13,053
Louisiana Tax Commission	8,828
Acadia-St. Landry Hospital	56,456
Consolidated District 1, Ward 3	536,867
Red River Levee	345,485
South St. Landry Community	<u>185,777</u>
Total	<u>\$27,385,819</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

For the fiscal year ended June 30, 2011, the taxes assessed and uncollected are as follows:

	Amount and Reason for Taxes Assessed and Uncollected		
	Movable Property	Adjudicated Property	Total
Bobby Guidroz, Sheriff	\$ 10,361	\$ 2,589	\$ 12,950
St. Landry Parish School Board	50,138	12,534	62,672
St. Landry Parish Government	16,278	4,069	20,347
St. Landry Parish Assessor	5,030	1,258	6,288
Gravity Drainage Districts	10,158	2,541	12,699
Public Works Commission	5,124	1,279	6,403
Fire Districts	18,833	4,707	23,540
Louisiana Tax Commission	282	72	354
Acadia-St. Landry Hospital	571	144	715
Consolidated District 1, Ward 3	1,243	312	1,555
Red River Levee	280	69	349
South St. Landry Community	1,560	390	1,950
Total	<u>\$ 119,858</u>	<u>\$ 29,964</u>	<u>\$ 149,822</u>

(17) Subsequent Event Review

The Sheriff has evaluated subsequent events through November 21, 2011, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Budgetary Comparison Schedule
Year Ended June 30, 2011

	2011			Variance with Final Budget Positive (Negative)
	Budget		Actual	
	Original	Amended		
Revenues:				
Taxes and licenses -				
Ad valorem taxes	\$ 2,100,000	\$ 2,128,000	\$ 2,137,421	\$ 9,421
Sales taxes	7,800,000	7,720,000	7,810,367	90,367
Intergovernmental revenues -				
Federal grants	150,000	190,000	358,547	168,547
State grants	150,000	200,000	40,976	(159,024)
State grants - state revenue sharing (net)	270,000	269,800	269,805	5
State supplemental pay	600,000	622,000	600,806	(21,194)
Federal forfeited revenue	-	1,000	-	(1,000)
Video poker commissions	407,000	478,000	494,858	16,858
Fees charges and commissions for services -				
Civil and criminal fees	981,000	1,227,000	1,322,446	95,446
Special duty detail	200,000	340,000	327,916	(12,084)
Feeding, keeping, and transporting prisoners	460,000	628,000	648,243	20,243
Interest income	55,000	50,000	52,018	2,018
Sale of equipment	-	12,600	21,775	9,175
Miscellaneous	80,000	296,000	351,649	55,649
Total revenues	<u>13,253,000</u>	<u>14,162,400</u>	<u>14,436,827</u>	<u>274,427</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	8,084,700	9,359,500	9,315,088	44,412
Operating services	2,280,000	2,274,800	2,299,780	(24,980)
Operations and maintenance	2,012,500	2,237,000	2,156,651	80,349
Travel and other charges	15,000	34,100	28,237	5,863
Capital outlay	650,000	449,500	472,734	(23,234)
Total expenditures	<u>13,042,200</u>	<u>14,354,900</u>	<u>14,272,490</u>	<u>82,410</u>
Excess (deficiency) of revenues over expenditures	210,800	(192,500)	164,337	356,837
Fund balance, beginning (as restated)	<u>3,655,779</u>	<u>3,655,779</u>	<u>3,655,779</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,866,579</u>	<u>\$ 3,463,279</u>	<u>\$ 3,820,116</u>	<u>\$ 356,837</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Schedule of Funding Progress
For the Year Ended June 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
07/01/08	\$ -	\$8,821,393	\$8,821,393	0.0%	\$ 7,213,059	122.3%
07/01/10	\$ -	\$9,735,139	\$9,735,139	0.0%	\$ 8,250,188	118.0%

**OTHER SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Comparative Statement of Net Assets
June 30, 2011 and 2010

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$4,031,964	\$3,936,116
Due from other governmental units	196,665	247,654
Prepaid expenditures	41,478	182,837
Other	<u>500</u>	<u>500</u>
Total current assets	4,270,607	4,367,107
Noncurrent assets:		
Capital assets, net	<u>1,939,032</u>	<u>2,065,842</u>
 TOTAL ASSETS	 <u>6,209,639</u>	 <u>6,432,949</u>
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	395,954	601,226
Due to others	100	2,800
Health insurance claims payable	<u>2,622</u>	<u>45,270</u>
Total current liabilities	<u>398,676</u>	<u>649,296</u>
Noncurrent liabilities:		
Due within one year	-	240,393
Due in more than one year	<u>5,210,020</u>	<u>3,349,452</u>
Total noncurrent liabilities	<u>5,210,020</u>	<u>3,589,845</u>
 TOTAL LIABILITIES	 <u>5,608,696</u>	 <u>4,239,141</u>
NET ASSETS		
Invested in capital assets	1,939,032	2,065,842
Unrestricted (deficit)	<u>(1,338,089)</u>	<u>127,966</u>
 TOTAL NET ASSETS	 <u>\$ 600,943</u>	 <u>\$2,193,808</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash and interest-bearing deposits	\$3,982,804	\$3,874,084
Receivables -		
Due from other governmental units	194,010	237,834
Health insurance refunds	-	9,820
Prepaid expenditures	41,478	182,837
Other	<u>500</u>	<u>500</u>
 Total assets	 <u>\$4,218,792</u>	 <u>\$4,305,075</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 124,525	\$ 127,768
Group health insurance claims payable	2,622	45,270
Accrued liabilities	271,429	473,458
Due to others	<u>100</u>	<u>2,800</u>
 Total liabilities	 <u>398,676</u>	 <u>649,296</u>
Fund balance:		
Nonspendable (prepaid expenditures)	41,478	182,837
Assigned for construction	1,000,000	1,000,000
Unassigned	<u>2,778,638</u>	<u>2,472,942</u>
 Total fund balance	 <u>3,820,116</u>	 <u>3,655,779</u>
 Total liabilities and fund balance	 <u>\$4,218,792</u>	 <u>\$4,305,075</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended June 30, 2011
With Comparative Actual Amounts for Year Ended June 30, 2010

	2011			Variance with Final Budget Positive (Negative)	2010
	Budget		Actual		
	Original	Amended			
Revenues:					
Taxes -					
Ad valorem taxes	\$2,100,000	\$2,128,000	\$2,137,421	\$ 9,421	\$2,148,530
Sales taxes	7,800,000	7,720,000	7,810,367	90,367	7,856,422
Intergovernmental revenues -					
Federal grants	150,000	190,000	358,547	168,547	212,808
State grants	150,000	200,000	40,976	(159,024)	137,138
State grants - state revenue sharing (net)	270,000	269,800	269,805	5	269,883
State supplemental pay	600,000	622,000	600,806	(21,194)	590,503
Federal forfeited revenue	-	1,000	-	(1,000)	-
Video poker commissions	407,000	478,000	494,858	16,858	473,588
Fees, charges and commissions for services -					
Civil and criminal fees	981,000	1,227,000	1,322,446	95,446	1,098,524
Special duty detail	200,000	340,000	327,916	(12,084)	195,146
Feeding, keeping, and transporting prisoners	460,000	628,000	648,243	20,243	523,346
Interest income	55,000	50,000	52,018	2,018	69,916
Sale of Equipment	-	12,600	21,775	9,175	13,535
Miscellaneous	80,000	296,000	351,649	55,649	135,161
Total revenues	<u>13,253,000</u>	<u>14,162,400</u>	<u>14,436,827</u>	<u>274,427</u>	<u>13,724,500</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	8,084,700	9,359,500	9,315,088	44,412	8,419,000
Operating services	2,280,000	2,274,800	2,299,780	(24,980)	2,286,359
Operations and maintenance	2,012,500	2,237,000	2,156,651	80,349	2,136,783
Travel and other charges	15,000	34,100	28,237	5,863	27,540
Capital outlay	650,000	449,500	472,734	(23,234)	602,597
Total expenditures	<u>13,042,200</u>	<u>14,354,900</u>	<u>14,272,490</u>	<u>82,410</u>	<u>13,472,279</u>
Excess (deficiency) of revenues over expenditures	210,800	(192,500)	164,337	356,837	252,221
Fund balance, beginning (as restated)	<u>3,655,779</u>	<u>3,655,779</u>	<u>3,655,779</u>	<u>-</u>	<u>3,403,558</u>
Fund balance, ending	<u>\$3,866,579</u>	<u>\$3,463,279</u>	<u>\$3,820,116</u>	<u>\$356,837</u>	<u>\$3,655,779</u>

ST. LANDRY PARISH SHERIFF

Opelousas, Louisiana

General Fund

Budgetary Comparison Schedule - Expenditures

For the Year Ended June 30, 2011

With Comparative Actual Amounts for Year Ended June 30, 2010

	2011			Variance with Final Budget Positive (Negative)	2010
	Budget		Actual		
	Original	Amended			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 127,000	\$ 133,500	\$ 133,453	\$ 47	\$ 127,024
Deputies salaries	7,020,000	8,145,000	8,114,625	30,375	7,381,794
Pension and payroll taxes	925,000	1,067,500	1,053,656	13,844	897,478
Sheriff's expense allowance	12,700	13,500	13,354	146	12,704
Total personal services and related benefits	8,084,700	9,359,500	9,315,088	44,412	8,419,000
Operating services:					
Deputy group insurance	1,870,000	1,850,000	1,852,661	(2,661)	1,858,065
Auto insurance	170,000	157,500	157,526	(26)	166,880
Deputy liability insurance	220,000	249,000	248,741	259	221,470
Other	20,000	18,300	40,852	(22,552)	39,944
Total operating services	2,280,000	2,274,800	2,299,780	(24,980)	2,286,359
Operations and maintenance:					
Auto fuel and oil	525,000	650,000	640,079	9,921	476,802
Auto maintenance	200,000	225,000	210,743	14,257	212,422
Computer and copier expenditures	95,000	79,000	76,687	2,313	89,081
Deputy uniforms, supplies, etc.	178,000	212,500	208,406	4,094	229,083
Office supplies and expenditures	196,000	201,200	199,413	1,787	229,054
Telephone and utilities	155,000	198,000	192,536	5,464	167,599
Liability claims	175,000	115,000	106,414	8,586	200,376
Maintenance of equipment and buildings	165,500	178,500	153,803	24,697	198,547
Postage	100,000	99,500	91,384	8,116	97,445
Prisoner feeding and maintenance	35,000	56,200	51,976	4,224	32,884
Professional fees	130,000	162,000	158,068	3,932	134,500
Criminal investigation expenditures	10,000	8,000	8,159	(159)	5,491
Other	48,000	52,100	58,983	(6,883)	63,499
Total operations and maintenance	2,012,500	2,237,000	2,156,651	80,349	2,136,783
Travel and other charges	15,000	34,100	28,237	5,863	27,540
Capital outlay:					
Vehicles	450,000	283,000	284,016	(1,016)	457,547
Equipment	200,000	166,500	188,718	(22,218)	138,650
Buildings	-	-	-	-	6,400
Total capital outlay	650,000	449,500	472,734	(23,234)	602,597
Total expenditures	\$13,042,200	\$14,354,900	\$14,272,490	\$ 82,410	\$13,472,279

AGENCY FUNDS

Sheriff's Fund -

Sheriff's Fund - To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund -

To account for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

Tax Collector Fund -

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes, fees, and licenses. The Tax Collector Fund is used to collect and distribute these taxes, fees, and licenses to the appropriate taxing bodies.

Prisoners' Money Fund -

To account for the receipts and disbursements made to the individual prison inmate accounts.

Drug Seizure Fund -

To account for monies seized during drug policing activities.

Subpoena Witness Fund -

To account for the receipts and disbursements made on the issuance of subpoenas.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Agency Funds

Combining Balance Sheet
June 30, 2011

With Comparative Totals for June 30, 2010

	Sheriff's Fund	Bond Fund	Tax Collector Fund Tax Collector	License Account	Prisoners' Money Fund	Drug Seizure Fund	Subpoena Witness Fund	June 30,	
								2011	2010
ASSETS									
Cash	\$ -	\$ 2,800	\$ 850	\$ 150	\$ 24,378	\$ 26,396	\$ -	\$ 54,574	\$ 49,097
Interest-bearing deposits	50,019	666,970	1,353,832	39,580	-	-	-	2,110,401	2,123,772
Due from others	-	-	-	-	-	-	-	-	16,102
Total assets	<u>\$ 50,019</u>	<u>\$ 669,770</u>	<u>\$ 1,354,682</u>	<u>\$ 39,730</u>	<u>\$ 24,378</u>	<u>\$ 26,396</u>	<u>\$ -</u>	<u>\$ 2,164,975</u>	<u>\$ 2,188,971</u>
LIABILITIES									
Due to taxing bodies and others	\$ 50,019	\$ 669,770	\$ 1,354,682	\$ 39,730	\$ 1,205	\$ 26,396	\$ -	\$ 2,141,802	\$ 2,170,020
Due to inmates	-	-	-	-	23,173	-	-	23,173	18,951
Total liabilities	<u>\$ 50,019</u>	<u>\$ 669,770</u>	<u>\$ 1,354,682</u>	<u>\$ 39,730</u>	<u>\$ 24,378</u>	<u>\$ 26,396</u>	<u>\$ -</u>	<u>\$ 2,164,975</u>	<u>\$ 2,188,971</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2011
With Comparative Actual Amounts for the Year Ended June 30, 2010

	Sheriff's Fund	Bond Fund	Tax Collector Fund		Prisoners' Money Fund	Drug Seizure Fund	Subpoena Witness Fund	Totals	
			Tax Collector	License Account				(Memorandum Only)	
								Year Ended	6/30/2010
Balances, beginning of year	\$ 53,784	\$ 752,414	\$ 1,321,003	\$ 13,973	\$ 20,514	\$ 27,283	\$ -	\$ 2,188,971	\$ 2,328,409
Additions:									
Deposits -									
Sheriff's sales	1,545,302	-	-	-	-	-	-	1,545,302	1,072,364
Bonds	-	231,514	-	-	-	-	-	231,514	232,897
Fines and costs	-	3,456,961	-	-	-	-	-	3,456,961	2,839,707
Work release housing & transportation	-	18,795	-	-	44,948	-	-	63,743	67,565
Garnishments	303,085	-	-	-	-	-	-	303,085	231,736
Licenses and fees	-	-	-	510,684	-	-	4,700	515,384	474,610
Inmates	-	-	-	-	29,906	-	-	29,906	26,629
Seized funds	-	-	-	-	-	67,094	-	67,094	67,094
Taxes, fees, etc. paid to tax collector	-	-	29,806,598	-	-	-	-	29,806,598	30,010,443
Interest on interest-bearing deposits	-	-	26,003	825	-	-	-	39,954	49,658
Total additions	1,649	11,477	26,003	825	-	-	-	39,954	49,658
	1,850,036	3,718,747	29,832,601	511,509	74,854	67,094	4,700	36,059,541	35,072,703
Total	1,903,820	4,471,161	31,153,604	525,482	95,368	94,377	4,700	38,248,512	37,401,112
Reductions:									
Taxes, fees, etc. distributed to taxing bodies and others	-	3,355,888	29,798,922	-	-	-	-	33,154,810	32,886,566
Deposits settled to -									
Sheriff's General Fund	376,824	445,503	-	72,863	-	-	4,700	899,890	707,685
Clerk of court	83,847	-	-	-	-	-	-	83,847	74,541
Police jury	-	-	-	412,889	-	-	-	412,889	411,249
Inmates	-	-	-	-	34,489	-	-	34,489	34,489
Appraisers	33,248	-	-	-	-	-	-	33,248	15,830
Attorneys, litigants, etc.	1,273,332	-	-	-	-	-	-	1,273,332	888,094
Other reductions	86,550	-	-	-	-	-	-	191,032	193,687
Total reductions	1,853,801	3,801,391	29,798,922	485,752	70,990	67,981	4,700	36,083,537	35,212,141
Balances, end of year	\$ 50,019	\$ 669,770	\$ 1,354,682	\$ 39,730	\$ 24,378	\$ 26,396	\$ -	\$ 2,164,975	\$ 2,188,971

STATE OF LOUISIANA, PARISH OF ST. LANDRY

AFFIDAVIT

Bobby Guidroz, Sheriff of St. Landry Parish

BEFORE ME, the undersigned authority, personally came and appeared, Bobby Guidroz, the sheriff of St. Landry Parish, State of Louisiana, who after being duly sworn, deposed and said:

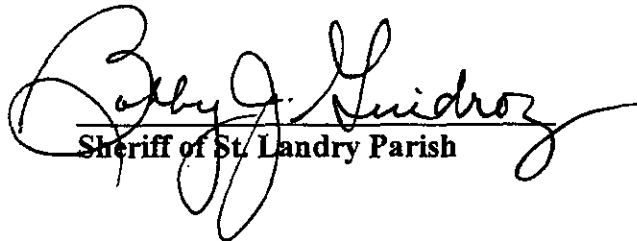
The following information is true and correct:

\$1,354,682 is the amount of cash on hand in the tax collector account on June 30, 2011;

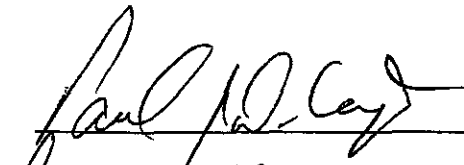
He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2010, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.


Sheriff of St. Landry Parish

SWORN to and subscribed before me, Notary, this 11th day of October 2011, in my office in Opelousas, Louisiana.

 (Signature)
Paul J. DiCapo (Print), # 66923
Notary Public
at my death (Commission)

**INTERNAL CONTROL, COMPLIANCE,
AND OTHER MATTERS**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Nixon, CPA*

Tynes E. Nixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Guidry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr. CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA
Matthew E. Mergaglio, CPA
Jane R. Hebert, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Clostio, CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

621 Main Street
Pineville, LA 71360
Phone (318) 442-4421
Fax (318) 442-9833

WEB SITE
WWW.KCSRCPAS.COM

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2011, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated November 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 11-1(IC) to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Sheriff's response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. We did not audit the Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
November 21, 2011

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current and Prior Year
Audit Findings and Corrective Action Plan
Year Ended June 30, 2011

Fiscal Year		Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date	
Finding Initially Occurred						
Ref. No.						
<u>CURRENT YEAR (6/30/11) --</u>						
<u>Internal Control:</u>						
11-1(IC)	2007	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sherri McGovern, Chief Civil Deputy	N/A
<u>PRIOR YEAR (6/30/10) --</u>						
<u>Internal Control:</u>						
10-1(IC)	2007	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sherri McGovern, Chief Civil Deputy	N/A